

STAMP TAX EVASION HITS BOTH PARTIES

Maker and Acceptor of Note
Are Liable by Internal
Revenue Ruling.

DECISION ON CLUB DUES

Future Sales Do Not Come
Under 1917 Law Unless
Made on an Exchange.

Special Dispatch to THE SUN.
WASHINGTON, March 2.—Failure to
stamp promissory notes which are sub-
ject to stamp tax under the revenue law
of October 3, 1917, renders the maker
and the acceptor of such notes separately
liable to the penalties under the act
under a decision by the internal Revenue
Bureau.

The bureau has decided also that
taxes on future delivery sales do not
apply to any sales except those on a
recognized stock exchange or board of
trade. The bureau holds that "sales of
produce or merchandise for future deliv-
ery must be made at an exchange or
board of trade or other similar place in
order for the tax to apply." A sale by
a member of an exchange made by mail
or wire not at an exchange is not sub-
ject to the tax.

Other interpretations of the dues,
stamp taxes and excise taxes are as
follows:

Dues Tax.—1. Chamber of com-
merce as a social club. (a) Dues
paid for membership privileges in a
chamber of commerce or other pri-
marily commercial organization are
taxable if the privileges include
clubhouse facilities such as are af-
forded by an ordinary city social
club.

(b) A commercial club conducted
primarily for commercial objects
held not within the rule for the spe-
cial reason that the chief social
feature, that of the restaurant, be-
sides being maintained as an ad-
junct to the luncheon meetings, is
regularly open to members, local
business and civic organizations and
used by them for purposes which the
club is engaged in furthering.

Buying Stock to Join.

2. Payment for share of stock as
prerequisite to membership; pay-
ment for family privileges. (a) The
rule of Treasury decision 2446 that
a share of stock requiring as a con-
dition of becoming a member of a
club is regarded as "an initiation"
fee held to apply to a club organized
as a business corporation and hav-
ing stockholders who are not mem-
bers.

(b) The dues taxable include a
sum paid by a member in addition
to his regular dues to obtain privi-
leges on the club grounds for mem-
bers of his family.

Excise Tax.—1. Automobiles and
trucks. "Further manufacture or
(a) If a dealer adds a demount-
able top to a tax paid automobile
or a driver's cab to a tax paid truck
the sale of the improved vehicle is
not subject to excise tax.
(b) A dealer who contracts to
sell to a customer a truck composed
of a tax paid chassis and a body to
be added by a body builder and
who performs his contract is liable
to tax as the manufacturer of the
completed truck, though the order to
the body builder purports to be that
of the customer through the dealer
as his agent.

(c) A single sale by a dealer of
a tractor and trailer bought by him
together tax paid and an extra
trailer is not taxable unless the
combination of all three vehicles
(otherwise than merely by com-
piling) forms a functioning vehicle.

Decision on "Manufacturer."

2.—Application of provisions of
Articles 2 and 31 of regulations No.
44 as to who is "manufacturer"
where baseball bats or other sport-
ing goods taxable under sub-divi-
sion (f) of Section 600, or sirups or
extracts taxable under subdivision
(a) of Section 312, are prepared in
final marketable form by A, who
marks or labels them only with
the name or trade mark of B, who
on their being delivered to him
sells them without further manu-
facture to the customer. The man-
ufacturer is the person who, in the
transaction between A and B, is an
actual sale of the articles and not
merely the employment of A by
B to manufacture them as his agent
at a specified profit, is the "man-
ufacturer" who is liable for the tax.
Article 2 of regulation No. 44 cannot
be construed as adopting for such
cases any of the provisions of Ar-
ticle 21 an article relating to medi-
cine preparations held as remedies or
sold under a trade mark.

3.—Bowling alley teapins are
"parts of games" within the mean-
ing of section 600 (f), title 6, and
are therefore subject to taxation
thereunder.

Business on Stamp Taxes.

1.—A motorboat operated solely in
taking out fishing parties for hire
is subject to the excise tax on boats,
although it is licensed in the coast
and trade and transportation tax is
collected from the passengers.

2.—Business property investment bond
—A so-called business property in-
vestment bond wherein it is certified
that the holder thereof is the owner
of an interest in certain specified
real property, legal title to which
was previously conveyed to a trust-
ee and whereby the corporation is
issuing the bond to manage the
property and distribute the pro-
ceeds in a certain manner is not
subject to tax as a certificate of
stock.

3.—Indemnity and Surety Bonds.—
The stamp tax imposed on indem-
nity and surety bonds by paragraph
2 of schedule A, title 8 of the act
applies to indemnity bonds made to
the Government to secure the in-
surance of duplicate checks for allow-
ance and allowances or other bene-
fits under the act of October 6,
1917.

Tax on Transportation.

Transportation Tax (1).—"Regu-
larly established line" is construed to
mean a regularity of operation of
transportation facilities by motor
power between definite points. The
casual or intermittent transporta-
tion of passengers by automobile be-

The Nation's Honor Roll

ARMY.	Reported March 2.	Total to date.
Killed in action (including 381 at sea).....	0	31,704
Died of wounds.....	0	13,189
Died of disease.....	26	20,181
Died of accident and other causes.....	6	3,048
Wounded in action.....	81	189,442
Missing in action (not including prisoners).....	0	6,335
Totals.....	113	263,896

(Corrected according to latest War Department figures.)

MARINES.	Reported March 2.	Total to date.
Deaths, all causes.....	0	2,269
Wounded.....	0	3,215
Missing in action (including prisoners).....	0	262
Totals.....	0	5,746

(Corrected according to latest Marine Corps figures.)

ARMY (Night Report).

WASHINGTON, March 2.—The following
casualties have been made public by
the War Department:

Character of casualties is indicated thus:
(A) killed in action; (DW) died of wounds;
(DA) died of disease; (D) died of other causes;
(DD) died of disease; (W) wounded se-
verely; (WS) wounded slightly; (M) mis-
sing; (P) prisoner.

NEW YORK CITY.

CAMPBELL, John G., 131 W. 101st st.
(WU).
LACROIX, Reuben, 254 Pulaski st.
(WU).
MACHIVENT, Mike, 408 Sheffield av.
(WU).
SHERIDAN, Thomas J., 201 E. 21st st.
(WU).
WALLER, Edward, 37 W. 127th st. (DD).

ALABAMA.

SIMPLE, Charley, corp., Biston (WS).
WOYD, John, Ardelephus (DD).
HART, Henry D., Lockhart (W).

CALIFORNIA.

GARRETT, Edwin C., Lieut., Biggs
(WU).
MORRIS, William R., Lieut., Redondo
(WU).
SCHAEFER, Louis C., corp., San Fran-
cisco (WU).
BROWN, Eddie M., Long Beach (DD).
CROWLEY, William A., Paso Robles
(DD).
LAWSON, William H., San Bernardino
(DA).

CONNECTICUT.

DARKOSKI, Waslaw, sergt., New Britain
(WU).
FULTON, Samuel, corp., Derby (WU).
PERNAITIS, Charles, Bridgeport (WU).

ILLINOIS.

HENDERSON, Thomas M., Lieut., Oak
Park (WU).
HERZ, James, Chicago (WU).
FITZGERALD, William D., Lake Forest
(WU).

INDIANA.

BAUMGARDT, Theodore W., Lafayette
(DD).
CABILL, Milton G., Charleston (WU).

IOWA.

TURECK, Louis, corp., Swisher (WU).

KANSAS.

BOETHIN, William F., Phillipsburg (WU).

KENTUCKY.

CALDWELL, Harry R., corp., Louisville
(WU).

LOUISIANA.

SEARS, William T., Mayville (W).
COHEN, Jake, Logansport (DA).

MAINE.

PINKHAM, Harry W., corp., Windsor
(WS).

MARYLAND.

LARRIMORE, Gandy, Thigman Island
(WU).

MASSACHUSETTS.

BRICKLEY, Arthur J., Charlestown (DD).
LARRSEN, Frederick A., Boston (W).

MICHIGAN.

HENDRICK, William, corp., Detroit (WU).
SMITH, Charles, Flint (WU).

MINNESOTA.

BUTT, Lester D., corp., Windom (WU).
DARROW, William, Mountain Iron (WU).
DOUGLASS, William C., Benicville (WU).

MISSISSIPPI.

HAYES, Chester G., corp., Biola (DD).
WATSON, William H., corp., Wabash (WS).

MISSOURI.

GO, Milton, Lexington (DD).
SIEGEL, Frederick C., Washington (DD).

MONTANA.

LEAVENS, Elmer, corp., Phillipsburg
(WU).

NEBRASKA.

BRADLEY, Ronald W., Great Falls (DD).
POMEROY, Peter J., Ekalaka (WU).

NEW JERSEY.

FRASCELLI, Anthony D., 146 Hamilton
av., Trenton (DA).

BERNESON, Raymond M., 24 N. 15th
st., Haverhill (DD).
CHAMBERLAIN, Maurice, 231 W. Main st.,
Middletown (WU).
HAMMILL, Charles Alfred, Absecon
(DD).
MURPHY, Thomas, Absecon (WU).

NEW YORK STATE.
CASE, John C., Lieut., Rochester (WS).
EVERETT, Zerk J., Dayton (W).
POLLOCK, John J., Hinghamton (WU).
SCHAEFER, John H., Albany (WU).
VOLLBRACHT, Ferdinand C., Buffalo
(DD).

NORTH CAROLINA.
YOUNG, Robert C., Capt., Raleigh (WU).
KONN, Job H., Lieut., Wilmington (WU).
LIXN, Fie H., China Grove (WU).
McLAURIN, Harvey R., Fayetteville (WU).

OHIO.
SCHMIDT, John C., sergt., Portsmouth
(WU).
NEARING, George A., corp., Toledo (WU).
REYNOLDS, Lee O., corp., Warren (DA).
AUG, Thomas P., Cincinnati (DD).
HILLER, Edwin, Cleveland (WU).
COLEMAN, Russell, Columbus (WU).
GALLAGHER, Hugh, Struthers (WU).
MORGAN, Joseph, Cleveland (WU).

OKLAHOMA.
BOWMAN, Ward J., Centerville (WU).

PENNSYLVANIA.
EVANS, Russell M., Lieut., New Brighton
(WS).
PERNAITIS, Joseph F., sergt., Erie (WU).
RUFFNER, Elias C., sergt., Latrobe (WU).
BROWN, William Aloysius, corp., Phila-
delphia (WU).
CARNEY, William A., corp., Pittsburgh
(WU).

EWING, Charles R., corp., Apollo (DD).
FOSTER, George A., corp., New Alexandria
(WU).
SCHWARTZ, Harry G., corp., Philadelphia
(WU).
CHAPMAN, Steven M., Corp. (DD).
CONNELLY, James, West Philadelphia
(WU).
FICKESSEN, Elmer W., Philadelphia
(WU).

FINK, Aden F., Hollidaysburg (DD).
JOHNSON, Gilbert, Philadelphia (WU).
MARKER, Joseph, Philadelphia (WU).
STRAUSSER, Harry A., Richmond (WU).

RHODE ISLAND.
CHRISTO, John, corp., River Point (WU).

SOUTH DAKOTA.

WADDELL, John Oliver, Lucas (DD).

TEXAS.

CALLIHAN, Joe Martin, corp., Lockhart
(WS).

VIRGINIA.

MITCHELL, John C., Lieut., Whitwell
(WS).

WASHINGTON.

ALBERTSON, Ellsworth E., corp., Mount
Vernon (DD).

WEST VIRGINIA.

CORBIN, William, Romney (WU).
McMILLION, Roy, Concho (WU).

WISCONSIN.

RUSCH, Carl, corp., Oconto Falls (WU).
SAILE, Clarence J., corp., Rice Lake
(WU).

OTHER COUNTRIES.

Canada.
BRENTON, Frank H., corp., Nova Scotia
(DA).

Greece.
APPOSTOLOS, John, Chios Island (WU).

Ireland.
HEEG, Albert, Gropenager (DD).

Italy.
LINDSAY, Louis (WU).

Portugal.
CARTELINO, Enrico, Carrenno, Province
of Milano (WU).

Romania.
CIACIOA, Nicola, Buzano, Province of
Lecca (WU).

Russia.
FRATTO, Carmine, Toverna, Province of
Dietmaro (WU).

Spain.
GRACCO, Samuel, Caripoll, Provincia Di
Catanzaro (WS).

Switzerland.
MEXKINA, Giovanni, Tempi Pausania,
Province of Sassari (WU).

United States.
MILLITTE, Frank, Longi, Province of
Kosovo (WU).

Yugoslavia.
PAMPILLO, Margia, Roma (WU).

Russia.
BAKERMAN, Eli, Tophia Wain (WU).
PLEVA, Elay, Grodno Gub Gernu (WU).

No Address Given.
CARLSON, William A. (W).

HELD AS SUSPECT IN \$12,034 TAXI HOLDUP

Man Arrested Will Face Fleet Corporation Pay- master.

Patrick H. Dealy, 25 years old and
well dressed, stood under the lights of
a moving picture house in the vicinity
of 125th street and Eighth avenue early
yesterday morning. The pictures inter-
ested him.

Five minutes later he was on his way
to the subway in the company of three
Brooklyn detectives. Dealy, Brown
and Carney. In Brooklyn Police Head-
quarters he was charged with "assault
and robbery." The detectives say there
are grounds for suspecting Dealy of
having piloted the taxicab which played
an important part in the theft of \$12,-
034 from Nell Sheffall, Emergency Fleet
Corporation paymaster, in Brooklyn
February 14.

Dealy's complete in the company
of any knowledge of it. Nevertheless
he was held and will be arraigned in
the Fifth Avenue Court this morning.

Dealy, according to the police, was
sent to Elmira in 1913 for burglary, and
to the penitentiary for grand larceny
a year later.

Dealy, who gave his occupation as a
war baker, had been under surveillance for
more than a week, as had been his home,
235 Lenox avenue, Manhattan. He lives
with his father, four brothers and a
sister.

The robbed paymaster and his as-
sistants will get an opportunity to con-
front Dealy.

Want Soldiers Sent Home.

The belief that demobilization would
be expedited vastly if soldiers and sail-
ors were discharged at their home towns
is expressed forcibly in a letter which
the Independent Citizens Committee of
Welcome sent yesterday to Secretary of
War Baker. The letter dwells upon the
fact that under the present system of
discharge the soldiers and sailors are
tempted to stay here and spend their
money until they are stranded. The
committee suggests to Secretary Baker
that a better plan would be to send the
soldiers home and then let their local
draft boards manage the discharges.

Shot in Shooting Gallery.

Max Schrell, 42, of 134 East Thir-
teenth street, was shot yesterday in a
shooting gallery at 116 Bowery when
he was rearranging the targets. He
fell from a seven foot stepladder, frac-
turing his skull. The 22 calibre bullet
entered the back of his neck. Proprie-
tors of the place could not explain the
accident, asserting that the rifle had
been taken from the counter and put
in racks when Schrell began work.

SMOKES EASE TRIP ACROSS ATLANTIC

Soldiers Tell of Gratitude Over
Distribution Just Before
Sailing.

HOPE TO MEET DONORS

"Sun" Fund Bigger Help Now
Than During War, Re-
cipients Say.

In a modest speech to the guests at a
recent party given to Trip Sun Tobacco
Fund Capt. James Calvert told how
necessary to the welfare of the soldiers
in Germany were the gifts of this fund.
He is of the Twenty-sixth Aero Squad-
ron, and in the early part of the evening
he was in "olive" and he gave a short
description of some war trophies in this
conventional garb. It went for very
little.

Somewhat later in the same evening
the Captain addressed the same audi-
ence, but in uniform, and then he was
accorded the most earnest attention. As
he happened to be stopping at the hotel
where the party was held it was no
hardship for him to change his clothes.

The trophies that Capt. Calvert was
showing to the guests were caps and
shoulder straps taken from officers in the
army of Saxony, of gray cloth trimmed
with red. He held in his hand also a
German hand grenade and related how it
was taken before it exploded by a pri-
vate in his company.

All of his brief talk was holding, but
he made clearest the need of tobacco,
and particularly now when the American
soldiers in the Army of Occupation have
so much time to think. "Give them the
tobacco they crave and you will lighten
their thoughts, which are apt to be
gloomy because naturally all of the boys
want to come home. I am urging
everybody to try to help this fund get
tobacco over to the soldiers in Coblenz,
Trier and the other cities on the west-
ern front of Germany as an aid to
morale. The Sun tobacco did a great
work during the war, but it is doing a
greater now."

Need Plainly Shown.
If THE SUN Tobacco Fund did not be-
lieve this it would cease from endeavor-
ing to bring new contributors into the
army of donors. It does believe it, for
the soldiers bring so much testimony to
bear in their cards and letters to home
friends that it is encouraged to ask
for new donations. It should be possible
to send all the tobacco that will be re-
quired by the American soldiers in Ger-
many from the donations of new con-
tributors. These must be found or else
the work will continue to fall on the
shoulders of the old contributors, who
worked with a splendid good will
throughout the life of the fund.

It is likely that some of these possi-
ble contributors are deterred from join-
ing the band of the faithful because they
hesitate to contribute to a fund which
forgetting that if a thousand men
should send along a dollar apiece THE
Sun Tobacco Fund would be enabled to
send that thousand dollars in tobacco
and ship it across as promptly as if a
millionaire donor had sent it along in
one big bill. The fund welcomes gifts
of any dimension, and yearns to see
donors to hurry them along.

Mrs. Baskerville, a well known fund
donor, has a line from Lieut. R. C.
Risch of Company M, 104th U. S. In-
fantry, which says: "Tobacco is more
needed now than ever it was. Please
accept my heartfelt thanks for the cig-
arettes received bearing your card and
issued to my men through THE SUN To-
bacco Fund. It and you are doing good
work."

Smoke on Way Home.
From France, France, on January
27 comes this from Sergeant H. M.
Emery of Company F, 104th Infantry,
Twenty-sixth Division: "Received your
welcome gift of cigarettes and tobacco
and wish to express my appreciation.
This gift comes just at the right time, as
we are entraining for the United States
today, and cigarettes and tobacco will
come in handy on the voyage home."

John Curley gets a pleasant ex-
pression of thanks from the doughboys and
artillerymen, patients in pneumonia
ward of Base Hospital 49, A. P. O. 755.
It says: "We acknowledge with greatest
thanks your very kind and much appre-
ciated gift through THE SUN."

Corporal Luntie E. Robertson was in
a convalescent camp at Allertey at Saone
when he wrote this note to a fund donor:
"I had the pleasure of getting your
package of cigarettes. Many thanks.
They were the first American cigarettes
I had had in a long time. Send me your
address and I will look you up soon."
Needs not to say this card was ad-
dressed to a young woman donor.

As yesterday was Sunday new con-
tributions received were not listed and
they will appear to-morrow. The grand
total of the fund is printed as it stood
in THE SUNDAY SUN.

How the Fund Stands To-day.
THE SUN and THE EVENING SUN. \$5,000.00
United States Stores. 75,977.97
Others. 25,000.00
New contributions. 601.95

Total. \$81,580.92
Shipped and paid for. \$32,087.54
Cash balance. 1,122.50
Schulte cigar stores boxes. 36,507.88

Grand total. \$85,123.12

New contributions are:
William Peterson, Inc. (weekly), 200
22, 41.75

John A. Curley, 41.75
Mrs. Every Week, No. 88. 1.00
Mrs. Every Week, No. 89. 1.00
A friend's monthly gift. 10.00
Regulation. 2.00
Sophie Tucker, for a song. 4.00
A. C. 2.50
Harold W. Dodson, Towanda, Pa. 1.00
John W. Brown, New York City. 8.00
The son of Post & McCord, 105 Park
ave., New York. 3.00
Mrs. H. Hart, The Biltmore, N. Y. 9.00

Contributions received and listed dur-
ing the week:
Mrs. M. Overing, Hotel Empire, N. Y. \$1.00
Mrs. Every Week, No. 88. 1.00
Mrs. Every Week, No. 89. 1.00
A. M. SUN Stereo (weekly). 1.50
Robert A. Gardner, Bayonne, N. J. 1.00
Wm. Peterson, 100 10th ave. (weekly). 1.00
Nettie E. Bepler, 1203 Garden st.,
Hoboken. 2.00
F. Courtenay, 450 Park ave. 1.00
Robert "Benett" Tucker, Helen-
weber. 50.00
Bull Lunch Club, 35 4th ave. 20.00
Mrs. Baring. 5.00
E. Whiteley, Hotel Manhattan. 10.00
Empire Cat Show, Jan. 14 and 15. 25.00
Lone Star Boat Club. 45.00
Mrs. A. O. Randall (monthly), Wash-
ington, D. C. 5.00
Margaret C. Fitzgerald, 2433 Ocean
ave., Brooklyn. 2.00
Red Corner Club party at Feltz Gar-
den (partial), Dec. 19. 400.00
Stimons until they are stranded. 50.00
In memory of George Lish, Jr. 50.00
Bayonne, N. J. 1.00
Bowers Wyndham. 5.00

Clerks of New Auditor of Passenger
Accounts office New York Central
R. R. Co. 22.00
Joseph Robinson, 51 Park place. 10.00
J. H. V. B. 817 Eighth av., Brook-
lyn, N. Y. 2.00
George Peabody Wetmore, 630 Park
avenue. 100.00
Edwiny. 1.00
He. 1.00
Suing Co., 13 Church st. 25.00
Edmund H. Wells, 1007 Madison av.
Mrs. Coleman Kham, 42 High st.
Orange, N. J. 1.00
Margaret. 1.00
Mrs. M. M. Newman, 111 Valley
Avenue, American Red Cross. 17.00
Bower Wyndham. 5.00

SHALL THIS CHILD PERISH?



It is for you to say
What Is Your Answer?

Her father is gone, her mother, too;
she has no home. She is only one
of 400,000 little refugees—Armenians,
Syrians, Greeks, Jews and Persians—
huddled together in Western Asia wait-
ing for bread, for clothes, for shelter—
and waiting for big-hearted America
to send them.

There are others—3,600,000 mothers
and fathers—if that matters—4,000,-
000 in all. And only America can save
them, for the nations of Europe are
bled dry by the war. New York is
asked to give \$6,000,000. And New
York has never failed to make good;
she will not fail this time.

The ARMENIAN AND SYRIAN RELIEF COMMITTEE has said

"They Shall Not Perish"

For 17 cents a day, \$5 a month, \$60 a year
you can keep one of these refugees alive. How many
will you save? How much will you give to-day?

Will You Help Us Make Good?

Our government is prevented from giving aid and the Red Cross is not organized
for relief among these people. All funds are cabled through the State Depart-
ment and distributed through U. S. Consuls or American agencies. No money is
given direct—only food, clothing, farming implements, tools, etc.

THESE PEOPLE ASK YOUR CHARITY

New York Committee:

MRS. OLIVER HARRIMAN
MR. JAMES W. SPEER
MR. CLEVELAND H. DODGE (Treas